

**IN THE ABSTRACT OF THE DISCLOSURE:**

Please amend the abstract as follows:

**ABSTRACT OF THE DISCLOSURE**

~~The invention provides a~~ A semiconductor device ~~with improved electric characteristics, having~~ has a nonvolatile memory employing a split-gate type memory cell structure, ~~and using~~ a nitride film as a charge storage layer. An n-type semiconductor region is formed in a main surface of a semiconductor substrate, ~~and, after that~~ then, a memory gate electrode of a memory cell of a split gate type and a charge storage layer are formed over the semiconductor region.

Subsequently, side walls are formed on side surfaces of the memory gate electrode, and a photoresist pattern is formed over the main surface of the semiconductor substrate. The photoresist pattern ~~is used~~ serves as an etching mask, and a part of the main surface of the semiconductor substrate is removed by etching to form a dent. In ~~a~~ the region of ~~forming~~ the dent, the n-type semiconductor region is removed. ~~After that~~ Then, a p-type semiconductor region for forming a channel of an nMIS transistor for selecting a memory cell is formed ~~in the region for forming the dent.~~